	<u> </u>	Joswa	ik to the v	DMB Statement of Financing for Fiscal 2005 Reporting	IISSGI Acc	ount Attributes/1	
						Trial Balance	
l ine	Pro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
110.	1 031	Dui.	Account	THE	Hom cu.	NOTICACII.	Additional information required
Resc	urces	Used	to Financ	ce Activities:			
Budg	etary	Resou	irces Obl	igated			
1	Oblig	ations		(Must = SBR line 8)			
			4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
	Pre	Е		Delivered Orders - Obligations, Paid			
1	Pre	E-B	4908	Authority Outlayed Not Yet Disbursed			
1	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
	Pre	Е		Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
	116	_	4302	opward Adjustinents of Filor-Teal Delivered Orders - Obligations, Faid			
2	Less:	Spen	dina Auth	nority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2			
	Pre	E	4212	Liquidation of Deficiency - Offsetting Collections			
2	Pre	E-B		Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of
							expiration. (Decreases)/Increases
	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
			4251	Reimbursements and Other Income Earned - Receivable			
	Pre Pre	E E	4252 4255	Reimbursements and Other Income Earned - Collected Appropriation Trust Fund Expenditure Transfers - Collected			
	Pre	E	4260	Actual Collections of "governmental-type" Fees			
				,,			
2	Pre	E	4261	Actual Collections of Business-Type Fees			
2	Pre	Е	4262	Actual Collections of Loan Principal			
2	Pre	E	4263	Actual Collections of Loan Interest			
	Pre	Е	4264	Actual Collections of Rent			
	Pre	E	l l	Actual Collections From Sale of Foreclosed Property			
	Pre	E	4266	Other Actual Business-Type Collections From Non-Federal Sources			
	Pre	E		Other Actual "governmental-type" Collections From Non-Federal Sources			
2	Pre	Е		Actual Program Fund Subsidy Collected			
	Pre	Е		Interest Collected From Treasury			
2	Pre	Е	4275	Actual Collections From Liquidating Fund			
2	Pre	Е	4276	Actual Collections From Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
	Pre	E-B	4281	Actual Program Fund Subsidy Receivable			
		E-B	4283	Interest Receivable From Treasury			
	Pre	E-B	4285	Receivable From the Liquidating Fund			
	Pre	E-B		Receivable From the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			

	USSGL Crosswa				USSGI Acco	ount Attributes/1	
	1			+		Trial Balance	
Line	Pro/	Trial	HSSCI	USSGL Account	Federal/	Exch./	
No.	Post		Account		NonFed.	Nonexch.	Additional Information Required
NO.	FOSI	раі.	Account	Title	Nonrea.	Nonexcn.	Additional information Required
_	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
	Pie	E	4071	,			
		_	1070	Recoveries			
	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
<u> </u>		_	1071	Obligations, Refunds Collected			
2	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			
2	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			
				Collected			
3	Oblig	ations		ffsetting Collections and Recoveries			
3	3		CALC (1				
	1					1	
		L		etting Receipts (Must = SBR line 16)			Should equal deposits to Treasury on SF 224, FMS
							1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue From Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	l Pre	E	5200	Revenue From Services Provided			
4	Pre		5209	Contra Revenue for Services Provided			
4	Pre		5310	Interest Revenue - Other			
4	Pre		5311	Interest Revenue - Investments			
4	Pre	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds			
4	Pre	E	5317	Contra Revenue for Interest Revenue - Loans Receivable			
4	Pre	E	5318	Contra Revenue for Interest Revenue - Investments			
4	Pre	Е	5319	Contra Revenue for Interest Revenue - Other			
4	Pre	E	5320	Penalties, Fines, and Administrative Fees Revenue			
4	Pre	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees			
4	Pre	Е	5400	Benefit Program Revenue			
4	l Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	Е	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	Е	5600	Donated Revenue - Financial Resources			
			5609	Contra Revenue for Donations - Financial Resources			
4	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			
4	Pre	Е	5800	Tax Revenue Collected			
		E	5801	Tax Revenue Accrual Adjustment			
		Е	5809	Contra Revenue for Taxes			
		E	5890	Tax Revenue Refunds			
		E	5900	Other Revenue			
		E	5909	Contra Revenue for Other Revenue		1	

					USSGL Acc	ount Attributes/1	
						Trial Balance	
ne	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
•	rust	Dai.	Account	THE	Nonred.	NOTIEXCII.	Additional information Required
5	Net C	bligati	ions				
5			CALC (3	- 4)			
he	r Reso	ources					
-	Dona	tions	nd Earfa	itures of Property (Must = CNP line 12)			
	Pre		5610	Donated Revenue - Nonfinancial Resources			
			5619	Contra Donated Revenue - Nonfinancial Resources			N. I.
6	Pre	E	5900	Other Revenue			No budgetary impact. Related to forfeitures of properties.
6	Pre	Е	5909	Contra Revenue for Other Revenue			No budgetary impact. Related to forfeitures of
							properties.
_							
7	Trans	sfers Ir	/Out Wit	hout Reimbursement (+/-) (Must = CNP line 13)		1	
7	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
7	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
8	Impu	ted Fin	ancing F	rom Costs Absorbed by Others (Must = CNP line 14)			
	Pre			Imputed Financing Sources			
				-			
9				-) (Must = CNP line 15)			
			5790	Other Financing Sources			No budgetary impact
9	Pre		5799	Adjustment of Appropriations Used			
9	Pre	E	5900	Other Revenue		Т	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue		Т	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets - Other		Т	No budgetary impact.
9			7111	Gains on Disposition of Investments		Т	No budgetary impact.
			7112	Gains on Disposition of Borrowings		Ť	No budgetary impact.
_			7180	Unrealized Gains		† †	No budgetary impact.
			7190	Other Gains		† †	No budgetary impact.
	Pre		7210	Losses on Disposition of Assets - Other		 	No budgetary impact.
			7210	Losses on Disposition of Assets - Other Losses on Disposition of Investments		 	No budgetary impact.
ະ			7211	Losses on Disposition of Investments Losses on Disposition of Borrowings		<u>'</u> T	No budgetary impact.
C	Pre	E	7212	Unrealized Losses		T T	No budgetary impact.
	71.16	E	7290	Other Losses		T	No budgetary impact.
9	Dro	1-		Distribution of Income - Dividend		 	No budgetary impact.
9	Pre	F	7500	Distribution of income - Dividend	1	1	ino buagetary impact.
9		Е	7500				
9	Pre						
9	Pre	Other R		s Used to Finance Activities			

				OMB Statement of Financing for Fiscal 2005 Reporting		ount Attributes/1	
	l					Trial Balance	
Line				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
11	Total	Resor	urces Use	ed to Finance Activities			
			CALC (5-	+10)			
Resc	ources	Used	to Financ	ce Items Not Part of the Net Cost of Operations			
12	Chan	ge in l	Budgetar	y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provid	ed		
				Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E-B	4802	Undelivered Orders - Obligations, Prepaid/Advanced			Net (Increases)/Decreases
	Pre	Е	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,			
				Recoveries			
12	Pre	Е	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders -			
				Obligations, Refunds Collected			
12	Pre	Е	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
	Pre	Е	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
				, , , , , , , , , , , , , , , , , , , ,			
42	Dana		That Free	d Cumanasa Dasaguirad in Driay Daviada			
13	Reso	urces	Inat Fun	d Expenses Recognized in Prior Periods			
13*	Pre	Е	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments
		_	0.00	Tourist Expenses Not No quality Processes			collected.
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
		E-B	2170	Subsidy Payable to the Financing Account			Credit reform, if net decrease
		E-B	2190	Other Accrued Liabilities			If net decrease
		E-B	2220	Unfunded Leave			If net decrease
	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to
							fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net decrease
		E-B	2990	Other Liabilities			If net decrease
13^	+	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OF						
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
46.	_	_	0000				
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for
							debit balance.

				Statement of Financing for Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
13^	Pre	Е		Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Credit account balance. See line 23 for debit
				Budget Authority (Unobligated)			balance.
13^	Pre	E	7600	Changes in Actuarial Liability			Credit account balance. See line 23 for debit
							balance.
	12* C		nt. The e	allocation of vandor overnovments may be reported as a resource that does			
				ollection of vendor overpayments may be reported as a resource that does operations on line 13. The amount reported on line 13 for vendor overpayments			
				ways: (1) from the change in accounts receivable, or (2) from the increase			
				90 recorded when the collection is received.			
	13^ C	omme	nt: If fina	ncing sources that fund costs of prior periods cannot be derived from the change			
				ies, an optional method is to record a decrease to future funded expenses,			
	USSG	L acc	ounts 680	0 and/or 6850, when funding becomes available. The decreases (credit balances) are repo	orted		
	as fina	ancing	sources t	hat fund costs of prior periods.			
1.1	Ruda	otary (Offcotting	Collections and Receipts That Do Not Affect Net Cost of Operations			
- 14	buug	Clary		Collections and Necelpts That Do Not Affect Net Cost of Operations			
14A	Credi	t Prog	ram Colle	ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy			
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform financing funds only.
14A	Pre	Е		Actual Collections of Business-Type Fees			Credit reform financing funds only
14A	Pre	Е	4262	Actual Collections of Loan Principal			Credit reform financing funds only
14A		Е		Actual Collections of Loan Interest			Credit reform financing funds only
		Е		Actual Collections of Rent			Credit reform financing funds only
14A	Pre	E		Actual Collections From Sale of Foreclosed Property			Credit reform financing funds only
14A		E		Other Actual Business-Type Collections From Non-Federal Sources			Credit reform financing funds only
	Pre	E	4267	Other Actual "governmental-type" Collections From Non-Federal Sources			Credit reform financing funds only
14A		E		Actual Program Fund Subsidy Collected			Credit reform financing funds only
14A	Pre	Е		Interest Collected From Treasury			Credit reform financing funds only
	Pre	E	4275	Actual Collections From Liquidating Fund			Credit reform financing funds only
14A		E	4277	Other Actual Collections - Federal			Credit reform financing funds only
14A	Pre	E-B		Actual Program Fund Subsidy Receivable			Credit reform financing funds only
14A		Е		Interest Receivable From Treasury			Credit reform financing funds only
	Pre	E-B		Receivable From the Liquidating Fund			Credit reform financing funds only
14A		E-B		Receivable From the Financing Fund			Credit reform financing funds only
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform financing funds only
	-	-					
1/B	Other						Related to the portion of offsetting collections and
0	2.1161						receipts that is not reported on the Statement of
							Net Cost.
14R	Pre	E	5310	Interest Revenue - Other		Т	
	Pre			Interest Revenue - Investments		Ť	
							1

				DMB Statement of Financing for Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
		Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds		T	
			5317	Contra Revenue for Interest Revenue - Loans Receivable		T	
			5318	Contra Revenue for Interest Revenue - Investments		T	
		E	5319	Contra Revenue for Interest Revenue - Other		<u>T</u>	
		E	5320	Penalties, Fines, and Administrative Fees Revenue		T	
	Pre		5329	Contra Revenue for Penalties, Fines, and Administrative Fees		Т	
			5400	Benefit Program Revenue		Т	
		Е	5409	Contra Revenue for Benefit Program Revenue		Т	
		E	5600	Donated Revenue - Financial Resources		T*	
	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5750	Expenditure Financing Sources - Transfers-In		T*	
14B	Pre	E	5800	Tax Revenue Collected		T*	
	Pre	Е	5801	Tax Revenue Accrual Adjustment		T*	
		E	5809	Contra Revenue for Taxes		T*	
		E	5890	Tax Revenue Refunds		T*	
	Pre	Е	5900	Other Revenue		Т	
14B	Pre	E	5909	Contra Revenue for Other Revenue		Т	
		ļ					
4.5	Dana	<u> </u>	That Fina	Ince the Acquisition of Assets			
	Pre		8802	Purchases of Capitalized Assets			
13) FIE	<u> </u>	0002	r dichases of Capitalized Assets			
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets
10	1110		1010	7 toodanio 1 toodanio			verider everpayments related to supitalized assets
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only
15	Pre	E-B	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		Current-year purchase amount only
		E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	Е	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	Е	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform financing and liquidating funds only
				Collected			
15	Pre	Е	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
-OF							
	Pre	E-B	1511	Operating Materials and Supplies Held for Use		1	Current-year purchase amount only
	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			Current-year purchase amount only
	Pre	E-B	1513	Operating Materials and Supplies Field III Reserve for Future Ose Operating Materials and Supplies - Excess, Obsolete, and Unserviceable			Current-year purchase amount only
							· ' '
	Pre	E-B	1521	Inventory Purchased for Resale			Current-year purchase amount only
	Pre	E-B	1522	Inventory Held in Reserve for Future Sale		1	Current-year purchase amount only
	Pre Pre	E-B	1523 1524	Inventory Held for Repair Inventory - Excess, Obsolete, and Unserviceable			Current year purchase amount only
				•			Current-year purchase amount only
15	Pre	E-B	1525	Inventory - Raw Materials			Current-year purchase amount only

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						ount Attributes/1	
		- · ·	110001	UIOOOL A		Trial Balance	
				USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required
			4=00				
	Pre	E-B	1526	Inventory - Work-in-Process			Current-year purchase amount only
	Pre	E-B	1527	Inventory - Finished Goods			Current-year purchase amount only
15	Pre	E-B	1529	Inventory - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			Current-year purchase amount only
15	Pre	E-B	1569	Commodities - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1571	Stockpile Materials Held in Reserve			Current-year purchase amount only
	Pre	E-B	1572	Stockpile Materials Held for Sale			Current-year purchase amount only
	Pre	E-B	1591	Other Related Property			Current-year purchase amount only
15	Pre	E-B	1599	Other Related Property - Allowance			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1711	Land and Land Rights			Current-year purchase amount only
	Pre	E-B	1712	Improvements to Land			Current-year purchase amount only
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1720	Construction-in-Progress			Current-year purchase amount only
	Pre	E-B	1730	Buildings, Improvements, and Renovations			Current-year purchase amount only
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations			Purchase amount only. Use to adjust book value
							of inventory upon disposition.
	Pre	E-B	1740	Other Structures and Facilities			Current-year purchase amount only
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1750	Equipment			Current-year purchase amount only
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1810	Assets Under Capital Lease			Current-year purchase amount only
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1820	Leasehold Improvements			Current-year purchase amount only
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1830	Internal-Use Software			Current-year purchase amount only
	Pre	E-B	1832	Internal-Use Software in Development			Current-year purchase amount only
15	Pre	E-B	1839	Accumulated Amortization on Internal-Use Software			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1840	Other Natural Resources			Current-year purchase amount only
15	Pre	E-B	1849	Allowance for Depletion			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
	Pre	E-B	1890	Other General Property, Plant, and Equipment			Current-year purchase amount only
15	Pre	E-B	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment			Current-year purchase amount only. Use to adjust
							book value of inventory upon disposition.
15	Pre	E-B	1990	Other Assets			Current-year purchase amount only
15	Pre	E-B	1310	Accounts Receivable			Vendor overpayments related to capitalized assets.
15	Pre	E-B	1350	Loans Receivable			Noncredit reform - Purchase amount only

	1	1		OMB Statement of Financing for Fiscal 2005 Reporting	IISSGI Acco	ount Attributes/1	
				+		Trial Balance	
ina	Dro/	Trial	Heeci	USSGL Account	Federal/	Exch./	
							Additional Information Demoined
No.	Post	ваі.	Accoun	I litle	NonFed.	Nonexch.	Additional Information Required
4.5	Des	- D	1000	Investments in Securities Other Than the Bureau of the Public Debt Securities	NI		Current was a surebase amount only
		E-B	1620		N		Current-year purchase amount only
		E-B	1690	Other Investments	N		Current-year purchase amount only
			4901	Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
		E	4902	Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform financing and liquidating funds only
15	Pre	Е	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected			Credit reform financing and liquidating funds only
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform financing and liquidating funds only
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing and liquidating funds only
	Comr	ment:	If resource	ces that finance the acquisition of assets or liquidation of liabilities related to			
				y, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be			
				nge in the inventory/asset accounts, an optional method is to tag the asset transactions			
				The transactions identified thus far that affect "resources that finance the acquisition of			
		assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases					
				yments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed	d		
	of if a	budge	tary reso	urce is recognized for the proceeds of the sale. Agencies also may find it useful to			
				ints needed from these transactions in an agency-defined memorandum			
			00 series				
	Note:	Other	asset tra	nsactions that have yet to be identified may affect this line.			
	Comr	ment: I	or losse	s incurred when an asset is sold or disposed of and a budgetary resource is			
	recog	nized,	two optio	ns exist for reporting the loss on the Statement of Financing. The first			
	option	n is to i	nclude th	e book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation			
				ude the loss in Components Not Requiring or Generating Resources (lines 2528).			
				to include the loss in Components Not Requiring or Generating Resources. Then, on			
	line 1	5, inclu	ide the b	ook value of the asset less the loss.			
	Comr	ment: l	JSSGL a	ccount 1310, line 15 includes vendor overpayments related to capitalized assets. Note that	other transactio	ns	
				so may affect this line.			
	1						
	Comr	ment:	Transact	ions for non-Government securities have not been completed. Changes to line 15			
				ice the transactions are completed.			
			,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			

USSC	SL Cro	osswa	IK to the C	DMB Statement of Financing for Fiscal 2005 Reporting			
					USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
110.	1 031	Dai.	Account	THE	Non ea.	Nonexcii.	Additional information Required
-							
—		<u> </u>					
				Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/3			
	Pre	Е		Authority Adjusted for Interest on the Bureau of the Public Debt Securities			
16	Pre	E		Donated Revenue - Nonfinancial Resources			
16	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources			
16	Pre	Е	5720	Financing Sources Transferred In Without Reimbursement			
16	Pre	Е	5730	Financing Sources Transferred Out Without Reimbursement			
10	rie	_	3730	Financing Sources Transferred Out Without Reimbursement			
16	Pre	Е	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect
							net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
16	Pre	Е	5790	Other Financing Sources			
	Pre	E		Gains on Disposition of Assets - Other		Т	
	Pre	E		Gains on Disposition of Investments		Ť	
		E				<u>'</u> T	
	Pre			Gains on Disposition of Borrowings			
	Pre	Е		Unrealized Gains		T	
		Е		Other Gains		T	
	Pre	E	7210	Losses on Disposition of Assets - Other		Т	
	Pre	E		Losses on Disposition of Investments		T	
16	Pre	E	7212	Losses on Disposition of Borrowings		Т	
	Pre	Е		Unrealized Losses		Т	
	Pre	Е		Other Losses		Т	
	Pre	E		Prior-Period Adjustments - Not Restated			Budgetary impact only
				,			. ,
16	Pre	Е	7401	Prior-Period Adjustments - Restated			Do not use adjustment in year of restatement. See
							Prior-Period Adjustment Scenario.
	Comr	nent:	The State	ement of Financing for certain inventory scenarios does not reconcile unless USSGL			
				ded on line 16. The transactions for prior-period adjustments must be analyzed.			
17	Total	Reso	urces Hse	ed to Finance Items Not Part of the Net Cost of Operations			
	, ota,	7.030	CALC (12				
			CALC (12	210)			
L	_	<u> </u>	L				
18	Total	Reso		ed to Finance the Net Cost of Operations			
			CALC (1	1-17)			
Com	oonen	ts of t	he Net Co	ost of Operations That Will Not Require or Generate Resources in the Current Period:			
Com	าดทอก	ts Ro	uiring or	Generating Resources in Future Periods:			
55111	-0.1611	1166	1411 III OI	Constanting (1000u1000 iii i uturo i criouo)			
40	Incre	nee in	Annuali	eave Liability			
19	IIICTE:	ase in	Annual L				If not increase
19*		E-B	2220	Unfunded Leave			If net increase
	-OF	₹-					
L			!			ļ	ļ

000)	lik to the t	DMB Statement of Financing for Fiscal 2005 Reporting	USSGL Acco	ount Attributes/1	
					Adjusted	Trial Balance	
ine	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
lo.	Post		Account		NonFed.	Nonexch.	Additional Information Required
40*	_	_	0000				D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
19*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in annual leave
							liability.
				nental and Disposal Liability			
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OF	₹-					
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance. Related to increase in environmental an
							disposal liability.
21	Upwa	ard/Do	l wnward F	Reestimates of Credit Subsidy Expense (+/-)			
		E		Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
21*	Pre	Е		Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit
							account balance. See line 13 for credit balance.
	-OF	₹-					
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate.
							Financing funds only.
21*	Pre	E-B	2170	Subsidy Payable to the Financing Account			Credit reform. Upward subsidy reestimate.
22	laasa	!-		a Devenue Dessiveble from the Dublic (Bravieus COE 45 partial)			
			1310	e Revenue Receivable from the Public (Previous SOF 1F partial) Accounts Receivable	1	Х	(Increases) Excludes accounts receivable related
	1 10	L-D	1310	Accounts Receivable		Α	to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		Х	(Increases) Excludes accounts receivable related
			1015	7 Howarioe for 2000 on 7 toodario receivable			to vendor overpayments related to line 13.
22	Pre	E-B	1340	Interest Receivable		Х	(Increases) Excludes credit reform financing.
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		Х	
23	Othe	r (+/-)					
	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
	Pre	E-B	2225	Unfunded FECA Liability			If net increase
	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
	Pre	E-B	2610	Actuarial Pension Liability			If net increase
	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase
	Pre	E-B	2650	Actuarial FECA Liability			If net increase
	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
	Pre	E-B	2920	Contingent Liabilities			If net increase
	Pre	E-B	2940	Capital Lease Liability		1	If net increase. Related to a payment made prior
			2540	Suprice Educationity			to fiscal 1991.
	Pre	E-B	2960	Accounts Payable From Canceled Appropriations			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase

0330	JE CIC)55Wa	ik to the v	DMB Statement of Financing for Fiscal 2005 Reporting	LICCCI Ass	ount Attributes/1	T T
1 !	D /	T!1	110001	U0001 Assessed		Trial Balance	
Line				USSGL Account	Federal/	Exch./	4.199. 11.6
No.	Post	Bal.	Account	litle	NonFed.	Nonexch.	Additional Information Required
00*	D	_	7400	Daise Desired Adiasets and a Net Destated			Here if we lead at the continuous size of the billion and continuous size of the billi
23"	Pre	E	7400	Prior-Period Adjustments - Not Restated			Use if related to an increase in a liability reported in
							Section 4.
	-OF	{-					
23*	Pre	Е	6800	Future Funded Expenses			Debit account balance. See line 13 for credit
							balance.
23*	Pre	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year			Debit account balance. See line 13 for credit
				Budget Authority (Unobligated)			balance.
	19-23	* Com	ment: Fi	nancing sources yet to be provided may be derived using the change in certain liability acc	ounts if		
	a net	increa	se results	. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expe	enses,"		
	and/o	r USS	GL accou	nt 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Yea	ar		
	Budge	et Auth	nority (Und	obligated)."			
24	Total	Comp	onents o	f Net Cost of Operations That Will Require or Generate Resources in Future Periods			
24			CALC (1	923)			
Com	ponen	ts Not	Requirin	g or Generating Resources:			
		1	<u> </u>	<u> </u>			
25	D	: . 4: .	4 4	l nortization			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt		X	
25	Pre	E-B	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public		Х	
				Debt Securities			
25	Pre	E-B	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of		Х	
				the Public Debt		,	
25	Pre	E	6710	Depreciation, Amortization, and Depletion			
	1 10	_	07.10	Doproductor, 7 thorazation, and Doproduct			
20	Dove	luotic:	of Assa	l ts or Liabilities (+/-)		-	
		E		Gains on Disposition of Assets - Other		X	Include if a budgetary resource is NOT recognized
_ ∠0	LIE	-	7 1 10	Gains on Disposition of Assets - Other		_ ^	upon sale or disposition of assets.
26	Pre	E	7111	Gains on Disposition of Investments		X	upon sale of disposition of assets.
		E	7112	Gains on Disposition of Investments Gains on Disposition of Borrowings		X	
	Pre	E	7180	Unrealized Gains		X	
	Pre	E	7190	Other Gains		X	
	Pre	E	7210	Losses on Disposition of Assets - Other		X	
	Pre	E	7210	Losses on Disposition of Investments		X	
	Pre	E	7211	Losses on Disposition of Investments Losses on Disposition of Borrowings		X	
26		E	7212	Unrealized Losses		X	
26	Pre	E	7290	Other Losses		X	
26	Pre	F	7300	Extraordinary Items		^	
	1.16	_	7 300	Latiaoramary Italia		1	
<u> </u>	l	l	<u> </u>	I .	<u> </u>	L	

USSGL Crosswalk to the OMB Statement of Financing for Fiscal 2005 Reporting

	T	1		JMB Statement of Financing for Fiscal 2005 Reporting	USSGI Acc	ount Attributes/1	
						Trial Balance	
Line	Pre/	Trial	USSGI	USSGL Account	Federal/	Exch./	
			Account		NonFed.	Nonexch.	Additional Information Required
			7.0000		110 0	TTOTIONO	
27	Other	(+/-)/3	<u> </u>				
	Pre		5311	Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5318	Contra Revenue for Interest Revenue - Investments		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	Е	5400	Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	Pre	E	5409	Contra Revenue for Benefit Program Revenue		Х	Undistributed offsetting receipts: Related to trust funds with exchange revenue.
27	'Pre	Е	6190	Contra Bad Debt Expense - Incurred for Others			<u> </u>
27	Pre	Е	6500	Cost of Goods Sold			
27	Pre	Е	6600	Applied Overhead			Related to cost capitalization offsets.
27	Pre	Е	6610	Cost Capitalization Offset			Related to cost capitalization offsets.
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
	27* C	omme	nt: An on	tion for recording the decrease in cost that results from a receivable for a vendor			
				ord a decrease to USSGL account 6790. The decrease is reported as part of			
				st of operations that will not require or generate resources.			
28	Total	Comp	onents o	I Fig. 1 In the control of the contr			
20	Total	Comp	CALC (2				
			OALO (2	U.L.E.I.)			
29	Total	Comp	onents o	 If Net Cost of Operations That Will Not Require or Generate Resources in the Curren	 t Period		
			CALC(24				
30	Net C	ost of	Operatio				
			CALC (1	8 + 29)			

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published in FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

Footnote:

- 1 Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2 Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

^{*} By definition, the USSGL account can only have this attribute domain.

USSGL Crosswalk to the OMB Statement of Financing for Fiscal 2005 Reporting

					USSGL Account Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exch./	
No.	Post	Bal.	Account	Title	NonFed.	Nonexch.	Additional Information Required

3 - According to OMB Bulletin No. 01-09 (September 2001), Form and Content, Section 9.36, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts
Indicates the USSGL preferred crosswalk for this line

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

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